

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

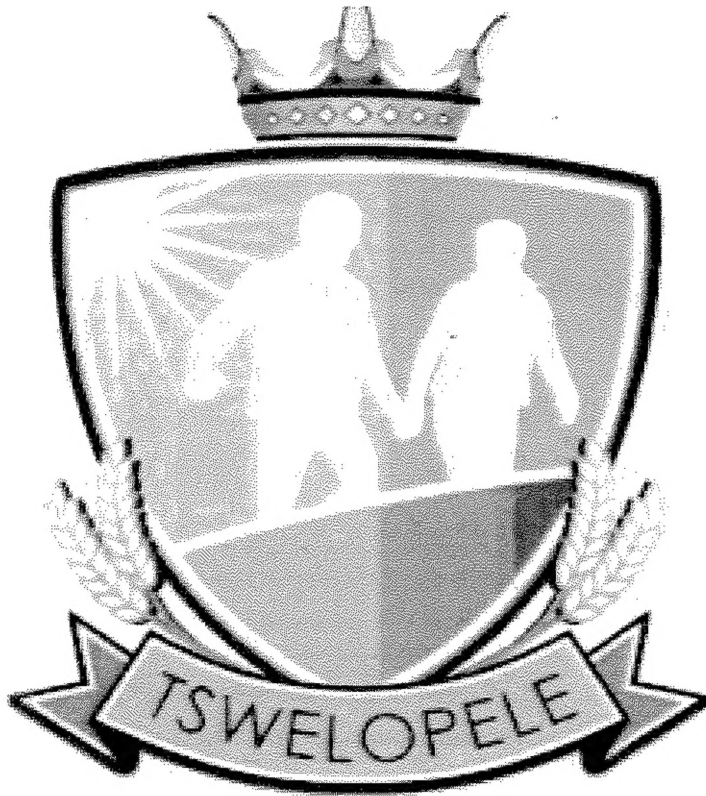
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***March 2013***



**MTREF**

**2013/2014–2015/2016**

**PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS, CIRCULAR 66 AND 67**

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## PART 1 – ANNUAL BUDGET

### 1. Mayoral Budget Speech

## TSWELOPELE LOCAL MUNICIPALITY

### BUDGET SPEECH

BY

MAYOR MS. M MATHIBE

DATE: 18 MARCH 2013

Speaker

Councillors

Members of the alliance

All protocol observed

Good Morning;

Today presents yet another opportunity to the Council to make a commitment to people of Tswelopele for continued service delivery with the intention of improving the lives of our people. The presentation of this draft budget this year is a special one for many reasons, it is the first budget that the newly elected council will be tabling; furthermore it is the budget that council wants community to be involved in, after the tabling of this year's Budget it is the responsibility of council to embark on a community participation processes, this is done in accordance to section 23 of Municipal Finance Management Act, Act 56 of 2003, and Chapter 4 of Municipal Systems act, act 32 of 2000, this will promote accountability to our communities, I will like to mention to you Madam Speaker that this processes will not be done solely for compliance purposes but to take into consideration the views and needs of the people of Tswelopele Local Municipality, because working together we can do more.

As council of Tswelopele Local Municipality we undertake to:

- Transform the economy to create decent jobs and sustainable livelihoods
- Implement a comprehensive local development strategy
- Implement a comprehensive strategy to fight crime within the Community

Tswelopele Local Municipality has over the years won different accolades for good governance and for being the greenest Municipality in the Free State Province; among the achievements over the past year are the following:





- Unqualified reports for three consecutive years
- Awarded the Ambassadorship for clean audit and clean city
- Cleanest Municipality Awards in the Free State for three consecutive years.
- Award for Institutional Arrangement in Vuna Awards,
- Recognition for effective Financial Management,
- Good Governance and Public Participation.
- Vuna Awards in the Free State.
- Price money of R 2.5 million for coming second in National Green Municipal Awards.

The above clearly indicates that our predecessor and the current Councillors have the best interests of the community of Tswelopele at heart.

However it should be brought to the attention of the house that the he greatest challenge of all times has been the depleting resources against rising needs of our communities, and as we table this budget unpopular decisions were made; that is, we are planning to increase the tariffs for all the services, refuse by 10%, sewerage by 5.4%, Electricity by 15% and water by 5%. Every year the Municipality embarks on indigent registration, because as council we acknowledge the fact that most of the people in our community are poor, however it should be noted that even though most of the people of Tswelopele Local Municipality are unemployed, should they fail to register for indigent it must be categorically stated that Tswelopele Local Municipality shall without fear and favour enforce the credit control policy without any exceptions.

Honourable Speaker, today we are tabling before this house a budget totalling R106 000 000 of course it is not one of those big budgets which afford the representatives of the people to easily meet people's expectation. Be that as it may, we will; succeed in ensuring that the poor masses of our people receive services meant to improve their lives.

I table before council the draft budget of Tswelopele Local Municipality.

I Thank You



## PART 1 – ANNUAL BUDGET

### BUDGET RESOLUTIONS

#### SCMM 5 - 18/03/2013

#### TABLING OF THE DRAFT ANNUAL BUDGET: FINANCIAL BUDGET 2013 / 2014

- Annexure Page C: Draft Operational Budget 2013 / 2014
- Annexure Page D: Draft Capital Budget 2013 / 2014
- Annexure Page E: Draft Tariff List 2013 / 2014

**BACKGROUND:** Chapter 4 of the Municipal Finance Management Act, Act 56 of 2003, refers to Municipal Budgets.

Section 16 of the Municipal Finance Management Act, Act 56 of 2003, determines as follows:

#### **“16. ANNUAL BUDGETS**

- [1] The Council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- [2] In order for a municipality to comply with subsection [1], the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.
- [3] Subsection [1] does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each other of those financial years.”

Section 24 of the Municipal Finance Management Act, Act 56 of 2003, determines as follows:

#### **“24. APPROVAL OF ANNUAL BUDGETS**

- [1] The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.
- [2] An annual budget -
  - [a] must be approved before the start of the budget year;
  - [b] is approved by the adoption by the council of a resolution referred to in section 17 [3][a][i]; and
  - [c] must be approved together with the adoption of resolution as may be necessary -
    - [i] imposing any municipal tax for the budget year;
    - [ii] setting any municipal tariffs for the budget year;
    - [iii] approving measurable performance objectives for revenue from each source and for each vote in the budget
    - [iv] approving any changes to the municipality’s integrated development plan; and
    - [v] any changes to the municipality’s budget-related policies.



- [3] The accounting officer of a municipality must submit an approved annual budget to the National Treasury and relevant provincial treasury."

We refer council to circular 51 and 59 as issued by National Treasury. Paragraph 4.2 states as follows:

**"4.2 Mayor's discretionary funds and similar discretionary budget allocations**

It has been observed that many municipal budgets contain sub-votes or allocations to "Mayoral Discretionary Funds", "Special Projects", "Special Events" or similar discretionary type funds.

National Treasury regards these types of allocations as a bad practice because:

- ♦ It is not clear how they are aligned to the constitutional requirement that municipalities structure their budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community [see section 153 [a] of the Constitution];
- ♦ They do not provide for the appropriation of funds for the purposes of a department or functional area of the municipality [see the definition of 'vote' in section 1 of the MFMA];
- ♦ They undermine the budget consultation processes since the intended use of the funds is not transparently reflected in the tabled budget; and
- ♦ There is a risk that they may be abused for personal gain or to improperly benefit another person or organisation.

Therefore National Treasury discourages allocations of this nature. Good budget practice requires that a municipal budget should transparently indicate the purpose and areas where municipal funds [i.e public funds] are to be allocated. These kinds of discretionary funds immediately raise public suspicions of impropriety and corruption. In terms of section 52 [a] of the MFMA the Mayor "must provide general political guidance over the fiscal and financial affairs of the municipality". The Mayor, therefore, provides direct input into the budget. If this is the case, why does the Mayor require a 'discretionary / personal slush fund'?

Section 17 [3][b] of the MFMA requires that when an annual budget is tabled it must be accompanied by "measurable performance objectives ... for each vote in the budget." What measurable performance objectives can be set in relation to these funds given that their use is at the discretion of the Mayor? This means the transparent and effective use of these funds cannot be monitored and assessed by the council and the public.

National Treasury notes that section 17 [3][j] of the MFMA requires that when an annual budget is tabled it must be accompanied by "particulars of any proposed allocations or grants by the municipality to ... [iv] any organisations or bodies referred to in section 67 [1]". The aim of this provision is to ensure that all proposed allocations or grants are presented transparently in the budget documentation that is tabled for public consultation and council approval, as well as for budget management and monitoring purposes. *Any allocations or grants made to organisations or bodies that are not reflected in a municipality's budget or adjustments budget must be regarded as unauthorised expenditure because they are "[f] a grant by the municipality otherwise than in accordance with this Act" [see definition of unauthorised expenditure in section 1 of the MFMA].*



National Treasury further notes that section 67 of the MFMA only allows funds to be transferred to 'an organisation or body' and not to an individual. *Any allocations or grants to individuals, other than in terms of the municipality's indigent policy or bursary scheme, must be regarded as irregular expenditure because they are expenditure not in accordance with a requirement of the MFMA.*

National Treasury and provincial treasuries will exercise close oversight of all discretionary type allocations in municipal budgets. If there are any concerns about the use of these funds, section 74 of the MFMA will be used to interrogate their use.

In the budget we included a tariff of 15 % for electricity and a increase for sewerage of 5.4 %, water 5 % and refuse 10%.

**LEGAL IMPLICATIONS:** Conditions as set out in applicable legislation must be adhered to.

**FINANCIAL IMPLICATIONS:** Councillors or officials, as the case may be, will be held liable for costs resulting from unauthorised, irregular or fruitless and wasteful expenditure in terms of section 32 of the Municipal Finance Management Act, 2003.

RESOLVED that the final budget for the 2013 / 2014 financial year must be approved by council before or on 31 May 2013.

In the meantime, we recommend as follows:

**A. Draft Operational Budget**

1. The accounting officer and the chief financial officer submit a operational budget to council to the amounts of:

Income	R	106 969 804-00
Expenditure	R	101 839 816-00
Surplus	R	5 129 988-00
Non-Cash Items	R	2 500 500-00
Surplus	R	7 630 488-72

2. RESOLVED that Council approved the draft operational budget as submitted.

**B. Draft Capital Budget**





1. A draft capital budget to the amount of R 36 430 000-00 is submitted.
2. The budget is financed as follows:

MIG	R	28 809 000
Income	R	7 621 000
<b>Total</b>	<b>R</b>	<b>36 430 000</b>

3. RESOLVED that Council approved the draft capital budget as submitted.

**C. Draft Tariff List**

1. The draft 2013 / 2014 tariff list is submitted.
2. RESOLVED that council approved the draft tariff list as submitted.

**Attention: Municipal Manager / Chief Financial Officer**

**CERTIFIED AS A TRUE EXTRACT**

**NAME : SS RABANYE**

**DESIGNATION : EXECUTIVE MANAGER CORPORATE SERVICES**



## PART 1 – ANNUAL BUDGET

### EXECUTIVE SUMMARY

Tswelopele local municipality budget process started in August 2012, when the council of the municipality approved budget timelines as required by legislation.

Tswelopele local municipality vastly depends on grants from national government as almost 70% of its revenue is made up of equitable shares and some other grants, i.e. Financial management grant, municipal systems improvement grant, Lejweleputswa district municipality grant, and a grant from Public works.

Table SA 19 on the municipality annual budget tables clearly distinguishes between all this different allocations, total operating grant allocated to Tswelopele local municipality is just of R 60 000 000 (Including a grant from public works)

The municipality has 12 000 households of which over 70% are poor, currently the outstanding debtors of the municipality are standing at R 40 million, and the municipality decided not to increase rates and taxes as this will impact negatively on the livelihoods of the community of the municipality, National energy regulator of South Africa (NERSA) advised municipality to use inclining method on increasing their tariffs, however because of the level of poverty in the municipality, the municipality applied for 15% increase in electricity tariff increases.

Tswelopele local municipality has achieved 6 unqualified audit opinion in the last 8 financial years, the latest financial statements of the municipality were prepared in accordance with the principles of Generally Recognised Accounting Practices.

With the help of Cooperative Governance and Traditional Affairs (COGTA), Tswelopele local municipality prepared the municipal turn-around strategy which was approved in March 2012, the MTAS was also incorporated in the municipal IDP (Attached as Annexure A – MTAS)

The municipality aligned its budget to the national and provincial priorities, mentioned below are some of the National and Provincial priorities:

#### ▣ National Priorities

- ▣ Increase access to basic services
- ▣ Improve provision of health care
- ▣ Sustainable employment growth through increased public investment spending
- ▣ Enhance quality of education

#### ▣ Provincial priorities

- ▣ Fighting Poverty
- ▣ Reduce Crime
- ▣ Implementing a comprehensive response to HIV and Aids

Tswelopele local Municipality prepared its budget with all this priorities in mind, e.g.

- National and Provincial Priority - Improve provision of health care  
In the IDP of the municipality – Provision for new clinic is made – Funding from department of Health
- Sustainable employment – 2012/13 Fin year – over 500 jobs were created through MIG projects; Tswelopele Local Municipality budgeted R 23 399783 for sewerage network in Tikwana – Over 50 jobs to be created for 3 years
- Provincial priority



- **Fighting Poverty**
  - Provision is made in 2013/14 budget for poverty alleviation

Currently the municipality has eradicated all the buckets in its jurisdiction and all households have access to water, mentioned below is the progress made to address any backlogs in the municipality:

- All households have access to water and sanitation
- All households are connected to public sewerage network
- 856 new Stands in Phahameng have Electricity and also 564 new Stands
- 1 401 New households with no access to sanitation [837 Phahameng, 499 Tikwana and 65 Hoopstad] (Application has been made to MIG to assist with funding)
- 3 500 Erven in Tikwana with no water meters (Application is made to MIG and DWA to address this)



**FS183 Tswelopele - Table A1 Budget Summary**

Table A1: Budget Summary										
Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
<b>Financial Performance</b>										
Property rates	4,582	5,068	5,184	5,779	5,779	5,779	5,779	4,085	4,085	4,085
Service charges	21,720	24,897	25,530	27,810	27,810	27,810	27,810	35,085	38,373	41,979
Investment revenue	724	738	610	660	660	660	660	410	460	511
Transfers recognised - operational	64,558	65,077	53,911	69,316	69,316	69,316	69,316	65,449	64,696	65,235
Other own revenue	15,737	36,514	13,248	1,389	1,389	1,389	1,389	1,941	1,889	1,733
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>107,321</b>	<b>132,294</b>	<b>98,483</b>	<b>104,954</b>	<b>104,954</b>	<b>104,954</b>	<b>104,954</b>	<b>106,970</b>	<b>109,503</b>	<b>113,544</b>
Employee costs	26,748	30,782	34,118	36,378	36,378	36,378	36,378	38,715	40,368	43,440
Remuneration of councillors	2,848	3,723	3,449	4,877	4,877	4,877	4,877	4,893	5,382	5,921
Depreciation & asset impairment	-	-	30,802	-	-	-	-	-	-	-
Finance charges	1,711	2,060	2,350	2,346	2,346	2,346	2,346	2,113	2,113	2,113
Materials and bulk purchases	14,725	17,647	17,242	20,055	20,055	20,055	20,055	25,051	28,036	28,320
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	58,619	30,354	37,312	43,997	43,997	43,997	43,997	32,168	37,948	39,132
<b>Total Expenditure</b>	<b>104,651</b>	<b>84,566</b>	<b>125,273</b>	<b>107,653</b>	<b>107,653</b>	<b>107,653</b>	<b>107,653</b>	<b>102,940</b>	<b>113,848</b>	<b>118,926</b>
<b>Surplus/(Deficit)</b>	<b>2,670</b>	<b>47,728</b>	<b>(26,790)</b>	<b>(2,699)</b>	<b>(2,699)</b>	<b>(2,699)</b>	<b>(2,699)</b>	<b>4,030</b>	<b>(4,345)</b>	<b>(5,382)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2,670</b>	<b>47,728</b>	<b>(26,790)</b>	<b>(2,699)</b>	<b>(2,699)</b>	<b>(2,699)</b>	<b>(2,699)</b>	<b>4,030</b>	<b>(4,345)</b>	<b>(5,382)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>2,670</b>	<b>47,728</b>	<b>(26,790)</b>	<b>(2,699)</b>	<b>(2,699)</b>	<b>(2,699)</b>	<b>(2,699)</b>	<b>4,030</b>	<b>(4,345)</b>	<b>(5,382)</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	-	-	-	-	-	-	7,621	-	-
Transfers recognised - capital	40,000	18,900	25,015	30,344	30,344	30,344	30,344	28,809	23,703	16,468
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4,698	3,489	1,203	5,227	5,227	5,227	5,227	7,621	-	-
<b>Total sources of capital funds</b>	<b>44,698</b>	<b>22,389</b>	<b>26,218</b>	<b>35,571</b>	<b>35,571</b>	<b>35,571</b>	<b>35,571</b>	<b>36,430</b>	<b>23,703</b>	<b>16,468</b>
<b>Financial position</b>										
Total current assets	21,447	19,427	26,126	16,866	16,866	16,866	16,866	19,175	22,243	24,467
Total non current assets	518,818	315,949	341,851	320,596	320,596	320,596	320,596	346,626	326,584	305,376
Total current liabilities	24,500	26,895	23,050	15,550	15,550	15,550	15,550	13,050	14,050	12,050
Total non current liabilities	16,611	16,681	15,031	14,331	14,331	14,331	14,331	13,674	13,022	12,374
Community wealth/Equity	499,154	291,801	329,895	307,581	307,581	307,581	307,581	339,076	321,755	305,419
<b>Cash flows</b>										
Net cash from (used) operating	4,909	12,995	33,347	33,416	33,416	33,416	33,416	27,297	14,242	495
Net cash from (used) investing	(1,431)	(14,010)	(40,503)	(35,500)	(35,500)	(35,500)	(35,500)	(36,400)	(23,703)	(16,468)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>9,104</b>	<b>8,089</b>	<b>933</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>8,600</b>	<b>(861)</b>	<b>(16,834)</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	9,316	8,009	15,432	7,712	7,712	7,712	7,712	8,812	9,672	10,618
Application of cash and investments	(5,252)	9,263	(2,382)	5,671	5,671	5,671	5,671	2,590	1,394	(2,027)
<b>Balance - surplus (shortfall)</b>	<b>14,568</b>	<b>(1,254)</b>	<b>17,814</b>	<b>2,041</b>	<b>2,041</b>	<b>2,041</b>	<b>2,041</b>	<b>6,222</b>	<b>8,278</b>	<b>12,645</b>
<b>Asset management</b>										
Asset register summary (WDV)	13,593	14,182	24,705	24,788	24,788	24,788	24,878	24,878	24,977	25,086
Depreciation & asset impairment	-	-	30,802	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	4,809	3,555	2,470
Repairs and Maintenance	-	-	-	-	-	-	5,530	5,530	6,563	6,652
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-





FS183 Tswelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		<b>43,379</b>	<b>25,815</b>	<b>11,906</b>	<b>19,959</b>	<b>19,959</b>	<b>19,959</b>	<b>14,449</b>	<b>14,135</b>	<b>14,265</b>
Executive and council		783	769	1,444	3,337	3,337	3,337	3,078	2,617	2,716
Budget and treasury office		40,431	23,481	9,772	10,088	10,088	10,088	10,491	10,560	10,572
Corporate services		2,165	1,565	690	6,534	6,534	6,534	880	968	977
<b>Community and public safety</b>		<b>1,749</b>	<b>2,190</b>	<b>6,226</b>	<b>4,518</b>	<b>3,926</b>	<b>3,963</b>	<b>4,383</b>	<b>4,549</b>	<b>4,788</b>
Community and social services		1,643	708	4,371	2,896	2,304	2,304	2,768	2,821	2,963
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		106	1,482	1,855	1,622	1,622	1,659	1,615	1,728	1,825
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>2,135</b>	<b>82</b>	<b>3,247</b>	<b>252</b>	<b>267</b>	<b>267</b>	<b>242</b>	<b>46</b>	<b>46</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,135	82	3,247	252	267	267	242	46	46
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>58,776</b>	<b>70,729</b>	<b>74,987</b>	<b>77,796</b>	<b>80,965</b>	<b>80,965</b>	<b>87,896</b>	<b>90,773</b>	<b>94,444</b>
Electricity		22,711	28,603	32,049	32,066	35,235	35,235	41,405	43,604	46,193
Water		14,209	16,584	17,009	18,139	18,139	18,139	18,570	18,719	19,008
Waste water management		13,328	15,669	16,079	16,849	16,849	16,849	17,161	17,518	18,039
Waste management		8,528	9,873	9,850	10,742	10,742	10,742	10,760	10,931	11,203
<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>106,039</b>	<b>98,816</b>	<b>96,366</b>	<b>102,525</b>	<b>105,117</b>	<b>105,154</b>	<b>106,970</b>	<b>109,503</b>	<b>113,544</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>51,550</b>	<b>59,941</b>	<b>31,720</b>	<b>37,271</b>	<b>37,271</b>	<b>37,271</b>	<b>36,172</b>	<b>39,942</b>	<b>42,300</b>
Executive and council		36,921	38,750	11,243	14,824	14,824	14,824	13,742	16,144	17,331
Budget and treasury office		14,325	20,984	14,812	14,448	14,448	14,448	16,718	17,605	18,534
Corporate services		304	207	5,665	7,999	7,999	7,999	5,713	6,193	6,435
<b>Community and public safety</b>		<b>9,035</b>	<b>11,545</b>	<b>10,471</b>	<b>10,406</b>	<b>10,406</b>	<b>10,406</b>	<b>11,174</b>	<b>11,835</b>	<b>12,454</b>
Community and social services		8,517	10,829	8,579	8,624	8,624	8,624	9,443	9,980	10,499
Sport and recreation		64	86	87	123	123	123	117	128	129
Public safety		454	630	1,805	1,659	1,659	1,659	1,615	1,728	1,825
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>8,029</b>	<b>9,195</b>	<b>7,912</b>	<b>8,610</b>	<b>8,610</b>	<b>8,610</b>	<b>7,831</b>	<b>8,415</b>	<b>8,815</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>36,037</b>	<b>34,685</b>	<b>43,676</b>	<b>51,515</b>	<b>51,515</b>	<b>51,515</b>	<b>46,663</b>	<b>50,555</b>	<b>51,606</b>
Electricity		16,999	18,698	21,507	24,151	24,151	24,151	22,249	24,446	24,705
Water		6,893	4,655	9,551	11,330	11,330	11,330	9,588	10,423	10,608
Waste water management		6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287
Waste management		5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006
<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>104,651</b>	<b>115,366</b>	<b>93,779</b>	<b>107,802</b>	<b>107,802</b>	<b>107,802</b>	<b>101,840</b>	<b>110,747</b>	<b>115,175</b>
<b>Surplus/(Deficit) for the year</b>		<b>1,388</b>	<b>(16,550)</b>	<b>2,587</b>	<b>(5,277)</b>	<b>(2,685)</b>	<b>(2,648)</b>	<b>5,130</b>	<b>(1,245)</b>	<b>(1,631)</b>

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification



FS183 Tswelepele - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue - Standard</b>										
<b>Municipal governance and administration</b>		43,379	25,815	11,906	19,959	19,959	19,959	14,449	14,135	14,265
Executive and council		783	769	1,444	3,337	3,337	3,337	3,078	2,617	2,716
Mayor and Council		783	769	1,444	3,337	3,337	3,337	3,078	2,617	2,716
Municipal Manager										
Budget and treasury office		40,431	23,481	9,772	10,088	10,088	10,088	10,491	10,550	10,572
Corporate services		2,165	1,565	690	6,534	6,534	6,534	880	968	977
Human Resources										
Information Technology										
Property Services		2,165	1,565	690	5,894	5,894	5,894	555	611	616
Other Admin					640	640	640	325	358	361
<b>Community and public safety</b>		1,749	2,190	6,226	4,518	3,926	3,963	4,383	4,549	4,788
Community and social services		1,643	708	4,371	2,896	2,304	2,304	2,768	2,821	2,963
Libraries and Archives		474	491	803	489	489	489	653	700	738
Museums & Art Galleries etc										
Community halls and Facilities		56	43	1,522	680	88	88	80	88	89
Cemeteries & Crematoriums		-	-	147	165	165	165	190	209	211
Child Care										
Aged Care										
Other Community		1,113	174	1,899	1,562	1,562	1,562	1,845	1,824	1,926
Other Social										
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		106	1,482	1,855	1,622	1,622	1,659	1,615	1,728	1,825
Police		-	-	1,234	1,051	1,051	1,051	1,058	1,132	1,196
Fire		106	1,482	621	571	571	608	556	595	629
Civil Defence										
Street Lighting										
Other										
Housing										
Health										
Clinics										
Ambulance										
Other										
<b>Economic and environmental services</b>		2,135	82	3,247	252	267	267	242	46	46
Planning and development		-	-	-	-	-	-	-	-	-
Economic Development/Planning										
Town Planning/Building enforcement										
Licensing & Regulation										
Road transport		2,135	82	3,247	252	267	267	242	46	46
Roads		2,135	82	3,247	252	267	267	242	46	46
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control										
Biodiversity & Landscape										
Other										
<b>Trading services</b>		58,776	70,729	74,987	77,796	80,965	80,965	87,896	90,773	94,444
Electricity		22,711	28,603	32,049	32,066	35,235	35,235	41,405	43,604	46,193
Electricity Distribution		22,711	28,603	32,049	32,066	35,235	35,235	41,405	43,604	46,193
Electricity Generation										
Water		14,209	16,584	17,009	18,139	18,139	18,139	18,570	18,719	19,008
Water Distribution		14,209	16,584	17,009	18,139	18,139	18,139	18,570	18,719	19,008
Water Storage										
Waste water management		13,328	15,669	16,079	16,849	16,849	16,849	17,161	17,518	18,039
Sewerage		13,328	15,669	16,079	16,849	16,849	16,849	17,161	17,518	18,039
Storm Water Management										
Public Toilets										
Waste management		8,528	9,873	9,850	10,742	10,742	10,742	10,760	10,931	11,203
Solid Waste		8,528	9,873	9,850	10,742	10,742	10,742	10,760	10,931	11,203
<b>Other</b>		-	-	-	-	-	-	-	-	-
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
<b>Total Revenue - Standard</b>	2	106,039	98,816	96,366	102,525	105,117	105,154	106,970	109,503	113,544
<b>Expenditure - Standard</b>										
<b>Municipal governance and administration</b>		51,550	59,941	31,720	37,271	37,271	37,271	36,172	39,942	42,300



Executive and council	36,921	38,750	11,243	14,824	14,824	14,824	13,742	16,144	17,331	
Mayor and Council	5,050	8,327	7,638	10,764	10,764	10,764	8,021	10,038	10,872	
Municipal Manager	31,871	30,423	3,605	4,060	4,060	4,060	5,721	6,106	6,459	
Budget and treasury office	14,325	20,984	14,812	14,448	14,448	14,448	16,718	17,605	18,534	
Corporate services	304	207	5,665	7,999	7,999	7,999	5,713	6,193	6,435	
Human Resources				5,449	5,449	5,449				
Information Technology										
Property Services	304	207	5,665	2,550	2,550	2,550	552	607	613	
Other Admin							5,161	5,586	5,822	
Community and public safety	9,035	11,545	10,471	10,406	10,406	10,406	11,174	11,835	12,454	
Community and social services	8,517	10,829	8,579	8,624	8,624	8,624	9,443	9,980	10,499	
Libraries and Archives	425	506	435	489	489	489	653	700	738	
Museums & Art Galleries etc										
Community halls and Facilities	794	855	1,089	1,368	1,368	1,368	1,728	1,862	1,943	
Cemeteries & Crematoriums	-	-	2,786	2,774	2,774	2,774	3,275	3,504	3,697	
Child Care										
Aged Care										
Other Community	7,298	9,468	4,269	3,993	3,993	3,993	1,952	2,100	2,207	
Other Social							1,835	1,813	1,915	
Sport and recreation	64	86	87	123	123	123	117	128	129	
Public safety	454	630	1,805	1,659	1,659	1,659	1,615	1,728	1,825	
Police	-	-	1,234	1,051	1,051	1,051	1,058	1,132	1,196	
Fire	454	630	571	608	608	608	558	595	629	
Civil Defence										
Street Lighting										
Other										
Housing										
Health	-	-	-	-	-	-	-	-	-	
Clinics										
Ambulance										
Other										
Economic and environmental services	8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815	
Planning and development	-	-	-	-	-	-	-	-	-	
Economic Development/Planning										
Town Planning/Building enforcement										
Licensing & Regulation										
Road transport	8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815	
Roads	8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815	
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection	-	-	-	-	-	-	-	-	-	
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services	36,037	34,685	43,676	51,515	51,515	51,515	46,663	50,555	51,608	
Electricity	16,999	18,698	21,507	24,151	24,151	24,151	22,249	24,446	24,705	
Electricity Distribution	16,999	18,698	21,507	24,151	24,151	24,151	22,249	24,446	24,705	
Electricity Generation										
Water	6,893	4,655	9,551	11,330	11,330	11,330	9,588	10,423	10,608	
Water Distribution	6,893	4,655	9,551	11,330	11,330	11,330	9,588	10,423	10,608	
Water Storage										
Waste water management	6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287	
Sewerage	6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287	
Storm Water Management										
Public Toilets										
Waste management	5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006	
Solid Waste	5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006	
Other	-	-	-	-	-	-	-	-	-	
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Expenditure - Standard	3	104,651	115,366	93,779	107,802	107,802	107,802	101,840	110,747	115,175
Surplus/(Deficit) for the year		1,388	(16,550)	2,587	(5,277)	(2,685)	(2,648)	5,130	(1,245)	(1,631)

#### References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification



**FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		783	769	1,444	3,337	3,337	3,337	3,078	2,617	2,716
Vote 2 - BUDGET AND TREASURY OFFICE		40,431	23,481	9,772	10,088	10,088	10,088	6,401	6,460	6,482
Vote 3 - COMMUNITY AND SOCIAL SERVICES		684	708	4,372	2,897	2,305	2,305	2,768	2,821	2,963
Vote 4 - PUBLIC SAFETY		106	1,482	1,855	1,622	1,622	1,659	1,615	1,728	1,825
Vote 5 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 6 - WASTE MANAGEMENT		8,528	9,873	9,850	10,742	10,742	10,742	10,760	10,931	11,203
Vote 7 - WASTE WATER MANAGEMENT		13,328	15,669	16,079	16,849	16,849	16,849	17,161	17,518	18,039
Vote 8 - ROAD TRANSPORT		2,135	82	3,247	252	267	267	242	46	46
Vote 9 - WATER		14,209	16,584	17,009	18,139	18,139	18,139	18,570	18,719	19,008
Vote 10 - ELECTRICITY		22,711	28,603	32,049	32,066	35,235	35,235	41,405	43,604	46,193
Vote 11 - CORPORATE SERVICES		2,165	1,565	690	6,524	6,524	6,524	4,971	5,059	5,067
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	105,080	98,816	96,367	102,516	105,108	105,145	106,970	109,503	113,544
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE COUNCIL		36,921	38,750	11,243	14,824	14,824	14,824	13,742	16,144	17,331
Vote 2 - BUDGET AND TREASURY OFFICE		14,325	20,984	14,812	14,448	14,448	14,448	16,018	16,905	17,834
Vote 3 - COMMUNITY AND SOCIAL SERVICES		8,517	10,829	8,560	8,623	8,623	8,623	9,443	9,980	10,499
Vote 4 - PUBLIC SAFETY		454	630	1,805	1,659	1,659	1,659	1,615	1,728	1,825
Vote 5 - SPORT AND RECREATION		64	86	87	123	123	123	117	128	129
Vote 6 - WASTE MANAGEMENT		5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006
Vote 7 - WASTE WATER MANAGEMENT		6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287
Vote 8 - ROAD TRANSPORT		8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815
Vote 9 - WATER		6,893	4,655	9,551	11,330	11,330	11,330	9,588	10,423	10,608
Vote 10 - ELECTRICITY		16,999	18,698	21,507	24,151	24,151	24,151	22,249	24,446	24,705
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	8,264	6,413	6,893	7,135
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	104,347	115,159	88,095	99,802	99,802	108,066	101,840	110,747	115,175
Surplus/(Deficit) for the year	2	733	(16,343)	8,272	2,714	5,306	(2,921)	5,130	(1,245)	(1,631)

**References**

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote





**FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A**

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Revenue by Vote										
1										
Vote 1 - EXECUTIVE COUNCIL										
1.1 - GENERAL COUNCIL										
1.2 - MUNICIPAL MANAGER										
</										



**FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A**

[illegible]



FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	105,080	98,816	96,367	102,516	105,108	105,145	106,970	109,503	113,544



FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Expenditure by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		36,921	38,750	11,243	14,824	14,824	14,824	13,742	16,144	17,331
1.1 - GENERAL COUNCIL		5,050	8,327	7,638	10,764	10,764	10,764	8,021	10,038	10,872
1.2 - MUNICIPAL MANAGER		31,871	30,423	3,605	4,060	4,060	4,060	5,721	6,106	6,459
Vote 2 - BUDGET AND TREASURY OFFICE		14,325	20,984	14,812	14,448	14,448	14,448	16,018	16,905	17,834
2.1 - BUDGET AND TREASURY OFFICE		14,325	20,984	14,812	14,448	14,448	14,448	16,018	16,905	17,834
Vote 3 - COMMUNITY AND SOCIAL SERVICES		8,517	10,829	8,560	8,623	8,623	8,623	9,443	9,980	10,499
3.1 - COMMUNITY SERVICES		7,298	9,468	2,376	2,438	2,438	2,438	1,952	2,100	2,207
3.2 - LIBRARIES		425	506	435	489	489	489	653	700	738
3.3 - WELFARE SERVICES		-	-	1,874	1,554	1,554	1,554	1,835	1,813	1,915
3.4 - PARKS AND CEMETRIES		-	-	2,786	2,774	2,774	2,774	3,275	3,504	3,697
3.5 - TOWN HALLS		794	855	1,089	1,368	1,368	1,368	1,728	1,862	1,943
Vote 4 - PUBLIC SAFETY		454	630	1,805	1,659	1,659	1,659	1,615	1,728	1,825
4.1 - TRAFFIC AND LAW ENFORCEMENT		-	-	1,234	1,051	1,051	1,051	1,058	1,132	1,196
4.2 - DISASTER MANAGEMENT		454	630	571	608	608	608	556	595	629
Vote 5 - SPORT AND RECREATION		64	86	87	123	123	123	117	128	129
5.1 - SPORTS GROUNDS		64	86	87	123	123	123	117	128	129
Vote 6 - WASTE MANAGEMENT		5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006
6.1 - REFUSE REMOVAL		5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006
Vote 7 - WASTE WATER MANAGEMENT		6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287
7.1 - SEWERAGE MANAGEMENT		6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287





**FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A**[illegible]



**FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A**

Vote Description R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	104,347	115,159	88,095	99,802	99,802	108,066	101,840	110,747	115,175
<b>Surplus/(Deficit) for the year</b>	2	733	(16,343)	8,272	2,714	5,306	(2,921)	5,130	(1,245)	(1,631)

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote



**FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	4,582	5,068	5,184	5,179	5,179	5,179	5,179	3,485	3,485	3,485
Property rates - penalties & collection charges		-	-	-	600	600	600	600	600	600	600
Service charges - electricity revenue	2	9,753	13,088	15,377	17,074	17,074	17,074	17,074	23,325	25,658	28,224
Service charges - water revenue	2	4,703	4,981	4,272	4,266	4,266	4,266	4,266	4,780	5,039	5,311
Service charges - sanitation revenue	2	4,408	4,443	3,779	4,157	4,157	4,157	4,157	4,596	5,056	5,561
Service charges - refuse revenue	2	2,856	2,385	2,102	2,313	2,313	2,313	2,313	2,383	2,621	2,883
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		807	440	628	638	638	638	638	90	99	100
Interest earned - external investments		724	738	610	660	660	660	660	410	460	511
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	150	-	-	-	-	-	100	100	100
Fines		100	133	236	268	268	268	268	100	110	111
Licences and permits		3	8	1	1	1	1	1	-	-	-
Agency services		-	-	-	-	-	-	-	150	150	165
Transfers recognised - operational		64,558	65,077	53,911	69,316	69,316	69,316	69,316	65,449	64,696	65,235
Other revenue	2	14,827	35,783	12,383	482	482	482	482	1,301	1,430	1,257
Gains on disposal of PPE		-	-	-	-	-	-	-	200	-	-
Total Revenue (excluding capital transfers and contributions)		107,321	132,294	98,483	104,954	104,954	104,954	104,954	106,970	109,503	113,544
Expenditure By Type											
Employee related costs	2	26,748	30,782	34,118	36,378	36,378	36,378	36,378	38,715	40,368	43,440
Remuneration of councillors		2,848	3,723	3,449	4,877	4,877	4,877	4,877	4,893	5,382	5,921
Debt impairment	3	-	7,359	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501
Depreciation & asset impairment	2	-	-	30,802	-	-	-	-	-	-	-
Finance charges		1,711	2,060	2,350	2,346	2,346	2,346	2,346	2,113	2,113	2,113
Bulk purchases	2	14,725	17,647	17,242	20,055	20,055	20,055	20,055	19,520	21,473	21,668
Other materials	8	-	-	-	-	-	-	-	5,530	6,563	6,652
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	58,619	22,995	34,811	41,496	41,496	41,496	41,496	29,668	35,448	36,631
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		104,651	84,566	125,273	107,653	107,653	107,653	107,653	102,940	113,848	118,926
Surplus/(Deficit)											
Transfers recognised - capital		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method



FS183 Tswelopele - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - EXECUTIVE COUNCIL		1,073	1,711	15	-	-	-	-	40	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		32	224	135	300	300	300	300	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,619	12	330	1,756	1,756	1,756	1,756	243	-	-
Vote 4 - PUBLIC SAFETY		-	195	114	-	-	-	-	250	-	-
Vote 5 - SPORT AND RECREATION		-	-	3,000	3,000	3,000	3,000	3,000	5,059	3,555	2,470
Vote 6 - WASTE MANAGEMENT		-	-	250	-	-	-	-	460	-	-
Vote 7 - WASTE WATER MANAGEMENT		41,974	15,299	22,374	21,215	21,215	21,215	21,215	25,560	20,148	13,998
Vote 8 - ROAD TRANSPORT		-	1,500	-	8,400	8,400	8,400	8,400	3,068	-	-
Vote 9 - WATER		-	514	-	500	500	500	500	-	-	-
Vote 10 - ELECTRICITY		-	2,934	-	400	400	400	400	1,750	-	-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	<b>44,698</b>	<b>22,389</b>	<b>26,218</b>	<b>35,571</b>	<b>35,571</b>	<b>35,571</b>	<b>35,571</b>	<b>36,430</b>	<b>23,703</b>	<b>16,468</b>
<b>Single-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - EXECUTIVE COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 6 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>											
<b>Total Capital Expenditure - Vote</b>		<b>44,698</b>	<b>22,389</b>	<b>26,218</b>	<b>35,571</b>	<b>35,571</b>	<b>35,571</b>	<b>35,571</b>	<b>36,430</b>	<b>23,703</b>	<b>16,468</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>											
Executive and council		-	-	-	-	-	-	-	40	-	-
Budget and treasury office		-	-	-	-	-	-	-	40	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>											
Community and social services		-	-	-	-	-	-	-	743	-	-
Sport and recreation		-	-	-	-	-	-	-	243	-	-
Public safety		-	-	-	-	-	-	-	250	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>											
Planning and development		-	-	-	-	-	-	-	3,068	-	-
Road transport		-	-	-	-	-	-	-	3,068	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>											
Electricity		-	-	-	-	-	-	-	3,770	-	-
Water		-	-	-	-	-	-	-	1,750	-	-
Waste water management		-	-	-	-	-	-	-	1,560	-	-
Waste management		-	-	-	-	-	-	-	460	-	-
<b>Other</b>											
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,621</b>	<b>-</b>	<b>-</b>
<b>Funded by:</b>											
National Government		40,000	18,900	25,015	30,344	30,344	30,344	30,344	28,809	23,703	16,468
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>40,000</b>	<b>18,900</b>	<b>25,015</b>	<b>30,344</b>	<b>30,344</b>	<b>30,344</b>	<b>30,344</b>	<b>28,809</b>	<b>23,703</b>	<b>16,468</b>
<b>Public contributions &amp; donations</b>	<b>5</b>										
<b>Borrowing</b>	<b>6</b>										
Internally generated funds		4,698	3,489	1,203	5,227	5,227	5,227	5,227	7,621	-	-
<b>Total Capital Funding</b>	<b>7</b>	<b>44,698</b>	<b>22,389</b>	<b>26,218</b>	<b>35,571</b>	<b>35,571</b>	<b>35,571</b>	<b>35,571</b>	<b>36,430</b>	<b>23,703</b>	<b>16,468</b>

## References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Must reconcile to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget.









FS183 Tswelopele - Table A6 Budgeted Financial Position

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS												
Current assets												
Cash			9,104	7,797	15,220	7,500	7,500	7,500	7,500	8,600	9,460	10,406
Call investment deposits	1		-	-	-	-	-	-	-	-	-	-
Consumer debtors	1		8,070	7,265	6,428	5,000	5,000	5,000	5,000	7,000	8,850	9,735
Other debtors			4,167	4,276	4,311	4,276	4,276	4,276	4,276	3,500	3,850	4,235
Current portion of long-term receivables			-	-	-	-	-	-	-	-	-	-
Inventory	2		106	89	166	90	90	90	90	75	83	91
Total current assets			21,447	19,427	26,126	16,866	16,866	16,866	16,866	19,175	22,243	24,467
Non current assets												
Long-term receivables			-	-	-	-	-	-	-	-	-	-
Investments			212	212	212	212	212	212	212	212	212	212
Investment property			12,027	13,066	23,876	23,876	23,876	23,876	23,876	23,876	23,876	23,876
Investment in Associate			-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3		505,013	301,555	316,934	295,596	295,596	295,596	295,596	321,536	301,395	280,078
Agricultural			-	-	-	-	-	-	-	-	-	-
Biological			1,534	1,067	817	900	900	900	900	990	1,089	1,198
Intangible			32	49	12	12	12	12	12	12	12	12
Other non-current assets			-	-	-	-	-	-	-	-	-	-
Total non current assets			518,818	315,949	341,851	320,596	320,596	320,596	320,596	346,626	326,584	305,376
TOTAL ASSETS			540,265	335,377	367,977	337,462	337,462	337,462	337,462	365,801	348,827	329,843
LIABILITIES												
Current liabilities												
Bank overdraft	1		-	-	-	-	-	-	-	-	-	-
Borrowing	4		550	550	550	550	550	550	550	550	550	550
Consumer deposits			-	-	-	-	-	-	-	-	-	-
Trade and other payables	4		23,950	26,345	22,500	15,000	15,000	15,000	15,000	12,500	13,500	11,500
Provisions			-	-	-	-	-	-	-	-	-	-
Total current liabilities			24,500	26,895	23,050	15,550	15,550	15,550	15,550	13,050	14,050	12,050
Non current liabilities												
Borrowing			15,346	14,792	13,692	12,992	12,992	12,992	12,992	12,292	11,592	10,892
Provisions			1,265	1,889	1,339	1,339	1,339	1,339	1,339	1,382	1,430	1,482
Total non current liabilities			16,611	16,681	15,031	14,331	14,331	14,331	14,331	13,674	13,022	12,374
TOTAL LIABILITIES			41,111	43,576	38,081	29,881	29,881	29,881	29,881	26,724	27,072	24,424
NET ASSETS	5		499,154	291,801	329,895	307,581	307,581	307,581	307,581	339,076	321,755	305,419
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			499,154	291,801	329,895	307,581	307,581	307,581	307,581	339,076	321,755	305,419
Reserves	4		-	-	-	-	-	-	-	-	-	-
Minorities' interests			-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5		499,154	291,801	329,895	307,581	307,581	307,581	307,581	339,076	321,755	305,419

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity



**FS183 Tswelopele - Table A7 Budgeted Cash Flows**

2013/14 Medium Term Revenue & Expenditure Framework												
Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		1	100,321	98,173	101,857	35,178	35,178	35,178	35,178	38,520	42,179	46,186
Government - operating		1				69,316	69,316	69,316	69,316	62,909	63,224	63,540
Government - capital						33,415	33,415	33,415	33,415	30,344	23,615	16,875
Interest						660	660	660	660	870	870	870
Dividends												
Payments												
Suppliers and employees			(93,550)	(83,490)	(66,476)	(102,807)	(102,807)	(102,807)	(102,807)	(103,000)	(113,300)	(124,630)
Finance charges		1	(1,862)	(1,688)	(2,034)	(2,346)	(2,346)	(2,346)	(2,346)	(2,346)	(2,346)	(2,346)
Transfers and Grants												
NET CASH FROM/(USED) OPERATING ACTIVITIES			4,909	12,995	33,347	33,416	33,416	33,416	33,416	27,297	14,242	495
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors			-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(1,431)	(14,010)	(40,503)	(35,500)	(35,500)	(35,500)	(35,500)	(36,400)	(23,703)	(16,468)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(1,431)	(14,010)	(40,503)	(35,500)	(35,500)	(35,500)	(35,500)	(36,400)	(23,703)	(16,468)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing			-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			3,478	(1,015)	(7,156)	(2,084)	(2,084)	(2,084)	(2,084)	(9,103)	(9,461)	(15,973)
Cash/cash equivalents at the year begin:		2	5,626	9,104	8,089	9,584	9,584	9,584	9,584	17,703	8,600	(861)
Cash/cash equivalents at the year end:		2	9,104	8,089	933	7,500	7,500	7,500	7,500	8,600	(861)	(16,834)

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less



**FS1&3 Tswelopele - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	9,104	8,089	933	7,500	7,500	7,500	7,500	8,600	(861)	(16,834)
Other current investments > 90 days		-	(292)	14,287	-	-	-	-	0	10,321	27,240
Non current assets - Investments	1	212	212	212	212	212	212	212	212	212	212
<b>Cash and investments available:</b>		<b>9,316</b>	<b>8,009</b>	<b>15,432</b>	<b>7,712</b>	<b>7,712</b>	<b>7,712</b>	<b>7,712</b>	<b>8,812</b>	<b>9,672</b>	<b>10,618</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(5,252)	9,263	(2,382)	5,671	5,671	5,671	5,671	2,590	1,394	(2,027)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(5,252)</b>	<b>9,263</b>	<b>(2,382)</b>	<b>5,671</b>	<b>5,671</b>	<b>5,671</b>	<b>5,671</b>	<b>2,590</b>	<b>1,394</b>	<b>(2,027)</b>
<b>Surplus(shortfall)</b>		<b>14,568</b>	<b>(1,254)</b>	<b>17,814</b>	<b>2,041</b>	<b>2,041</b>	<b>2,041</b>	<b>2,041</b>	<b>6,222</b>	<b>8,278</b>	<b>12,645</b>

**References**

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves





FS183 Tswelopele - Table A9 Asset Management

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CAPITAL EXPENDITURE											
<b>Total New Assets</b>		1	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>		2	-	-	-	-	-	-	4,809	3,555	2,470
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	4,809	3,555	2,470
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	4,809	3,555	2,470
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	-	-	-	-	-	-	4,809	3,555	2,470
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport		5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			12,027	13,066	23,876	23,876	23,876	23,876	23,876	23,876	23,876
Other assets			-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			1,534	1,067	817	900	900	900	990	1,089	1,198
Intangibles			32	49	12	12	12	12	12	12	12
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	13,593	14,182	24,705	24,788	24,788	24,788	24,878	24,977	25,086
EXPENDITURE OTHER ITEMS											
<b>Depreciation &amp; asset impairment</b>			-	-	30,802	-	-	-	-	-	-
<b>Repairs and Maintenance by Asset Class</b>		3	-	-	-	-	-	-	5,530	6,563	6,652
Infrastructure - Road transport			-	-	-	-	-	-	1,570	1,727	1,743
Infrastructure - Electricity			-	-	-	-	-	-	340	374	377
Infrastructure - Water			-	-	-	-	-	-	480	528	533
Infrastructure - Sanitation			-	-	-	-	-	-	1,700	1,870	1,887
Infrastructure - Other			-	-	-	-	-	-	250	275	278
Infrastructure			-	-	-	-	-	-	4,340	4,774	4,817
Community			-	-	-	-	-	-	1,190	1,789	1,835
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6, 7	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			-	-	30,802	-	-	-	5,530	6,563	6,652
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Renewal of Existing Assets as % of deprecn			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.7%	2.2%	2.4%
Renewal and R&M as a % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	42.0%	41.0%	36.0%

## References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category



FS183 Tswelopele - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
<b>Water</b>										
Sanitation										
Electricity/other energy										
<b>Refuse</b>										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	-	-	-	-	-	-	-	-	-

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service



## **PART 2 – SUPPORTING DOCUMENTS**

### **1. Overview of the annual budget process**

Municipal Financial Management Act (MFMA) mentions six (6) steps, i.e. (Planning, Strategizing, Preparing, Tabling, Consulting and Finalising/ Adopting) that the municipality must follow in order to prepare the annual budget that is credible, the planning and strategizing processes started with the preparation of budget timelines as required by MFMA. The council of the municipality approved the budget timelines during council meeting as stipulated in the MFMA.

As per the budget timelines all the department heads were asked to give their inputs, they were given until the end of November 2012, in order to allow the budget office to prepare the budget.

The budget office of the municipality under the leadership of the Chief Financial Officer prepared the draft budget, which was tabled to council at the end of March 2013 as stipulated in the act.

The annual budget of the municipality is aligned to the municipal integrated development plan and municipal turn-around strategy.

As mentioned in the MFMA section 22, the budget was submitted to Free State Provincial Treasury on both hard and electronic copies.

MFMA section 23(1) stipulates that after the annual budget of the municipal has been tabled in council the council of the municipality must consider the views of a) local community, b) relevant provincial treasury.

Based on the above, the municipality is planning to invite the community to budget consultative meetings; the meetings are scheduled from the 01<sup>st</sup> May 2013 to 20<sup>th</sup> May 2013,

### **2. Overview of the alignment of annual budget with integrated development plan**

The budget of the municipality was informed by the IDP as both documents were prepared in tandem, the IDP process plan was approved during council meeting in August 2012 as required by MFMA and systems act, the biggest project in the municipal budget and IDP is the construction of the new sewerage network in Tikwana, this project will run for 3 years, the entire funding for this project is municipal infrastructure grant (MIG), because one of the goals of the municipality is poverty alleviation and job creations, this project will create more or less 100 jobs for 3 years.

Because public participation is one of the important factors in local government, the municipality included in its budget and IDP the improvement in ward consultation, the total project value is R 120 000 and the funding is entirely from municipal systems improvement grant (MSIG).

Another important project included in the IDP is the development of recreational park, this emanated from the community consultation meetings, as a result the municipality included the project in the IDP, however the municipality is yet to secure funding for this project and applications have been made to MIG, this project will be included in the budget once the funding has been secured.

### **3. Overview of budget related policies**



Tswelopele Budget process is guided by and governed by relevant legislation and budget related policies. The main purpose of budget related policies is to govern and guide process and inform the projections of the medium term. Tswelopele Local Municipality has the following budget related policies:

- Credit Control and Debt Collection Policy

As required by the Municipal systems act, section 97, the credit control policy was approved by council

- Property Rates Policy

With the promulgation of the new municipal property rates act, Tswelopele local Municipality reviewed its policy to be in line with the act, the new property rates policy was approved during council meeting on the 27th March 2009.

- Supply Chain Management Policy

The supply chain management policy was approved on the 29th November 2005. This policy reflects and represents the context of a specific government policy that finds expression within the provision of the Municipal Finance Management Act, Act no. 56 of 2003. The municipality is planning to amend this policy.

All this policies are available at the offices of the municipality in both units, i.e. Hoopstad and Bultfontein.

#### **4. Overview of budget assumptions**

The budget was prepared on the incremental budgeting process with the assumption that goods and services as previously budgeted will increase by a certain percentage which is more than the current CPI and zero based budgeting mainly on Petrol. The following tariffs were increased, Sewerage 5.4%, Refuse 10%, water 5% and Electricity 15.00%.

#### **5. Overview of the funding of the budget**

MFMA section 18 states that the expenditure of the budget may only be funded from:

- Realistically anticipated revenue to be collected
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes
- Borrowed funds, but only for capital budget referred to in section 17 (2)

Tswelopele local municipality operating budget totals R 106 00 000 and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipal totals R 36 430 000, and is funded from:





- MIG
- Own Revenue

The municipality collection rate is standing at 70 % and included in the municipal turnaround strategy is to increase the collection rate from current rate to atleast 85% by December 2013,

The municipality plan to sell its game and included in the budget are proceeds from the sale of game, the value thereof is R 150 000, currently the municipality has two types of investments, ABSA money market investments were it earns interest and Senwes Shares.

The municipality equitable share is R 61 909 000, the other grants that the municipality is receiving are; Financial management grant (FMG) – R 1 650 000, municipal systems improvement grant (MSIG) – R 890 000, EPWP Grant – R 1 000 000 and Municipal Infrastructure Grant – R 28 809 000, Total allocation are clearly distinguished in supporting table SA 20.

## 6. Expenditure on Allocations and Grant Programmes

Total Grants Allocated to Tswelopele Local Municipality is R 94 258 000 including infrastructure grand of R 28 809 000

- Financial Management Grant

Total allocation to Tswelopele Local Municipality is R 1 650 000, the condition of the grant was that the municipality must appoint five (5) financial interns, the municipality has appointed the interns and the stipends will be R 500 000, the grant is used for training of the municipal budget and treasury office officials, the grant will be used to fund the Generally recognised Accounting Practice fixed asset register.

- Municipal Systems Improvement Grant

Total allocation is R 890 000, the condition of the grant are the following:

- Prepare the GRAP compliant Fixed Asset Register
- Improve ward participation
- Implementation of Property Rates
- Master Plans

The budget for the above conditions is as follows

- Update GRAP compliant fixed Asset Register – R 150 000
- Improve ward Participation – R 120 000
- Master Plans – R 450 000
- Supplementary Valuation Rolls – R 170 000

- Municipal infrastructure grant

The total allocation is R 28 809 000 and this amount will be spent on different projects.



- Expanded Public Works Grant

As per the division of Revenue Act, the Municipality will receive R 1 000 000 for EPWP projects

- Lejweleputswa District Municipality Grant

## **7. Allocations made by the Municipality**

Because of the financial constraints of the municipality, the municipality is not giving grants to any institutions or individuals.

## **8. Monthly target for revenue, expenditure and cash flow.**

Disclosure of the monthly cash flow is on supporting table SA 24, SA 25, SA 26, SA 27, SA 28 and SA 29.

## **9. Contracts having future budgetary implications**

The municipality do not have any contacts over 3 years,

## **10. Capital Expenditure Details**

The other capital expenditure beside construction of new sewerage network in Tikwana and the construction of athletic track, are disclosed in TABLE A5

## **11. Supporting Documents Table**



FS182 Townships - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref.	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pro-anti outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
In thousands											
REVENUE ITEMS											
Property rates											
Total Property Rates	6	4,582	5,068	20,814	20,809	20,809	20,809	20,809	20,809	20,809	20,809
Inc Revenue Foregone				15,630	15,630	15,630	15,630	15,630	17,324	17,324	17,324
Net Property Rates		4,582	5,068	5,184	5,179	5,179	5,179	5,179	3,485	3,485	3,485
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	9,752	13,088	15,377	17,074	17,074	17,074	17,074	22,325	25,050	28,224
Inc Revenue Foregone											
Net Service charges - electricity revenue		9,752	13,088	15,377	17,074	17,074	17,074	17,074	22,325	25,050	28,224
Service charges - water revenue											
Total Service charges - water revenue	6	4,782	4,991	6,272	4,264	4,264	4,264	4,264	4,781	5,079	5,211
Inc Revenue Foregone											
Net Service charges - water revenue		4,782	4,991	6,272	4,264	4,264	4,264	4,264	4,781	5,079	5,211
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		4,408	4,642	3,779	4,157	4,157	4,157	4,157	4,406	5,056	5,581
Inc Revenue Foregone											
Net Service charges - sanitation revenue		4,408	4,642	3,779	4,157	4,157	4,157	4,157	4,406	5,056	5,581
Service charges - refuse revenue											
Total refuse removal revenue	6	2,856	2,385	2,102	2,313	2,313	2,313	2,313	2,383	2,621	2,883
Inc Revenue Foregone											
Net Service charges - refuse revenue		2,856	2,385	2,102	2,313	2,313	2,313	2,313	2,383	2,621	2,883
Other Revenue by source											
Personnel Electorates									35	83	83
Personnel Ward Electorates									30	22	22
Gravel									30	30	30
Connection Fee Water									27	8	8
Connection Fee Electricity									15	17	17
Down fees									780	200	211
Building Plan and Town Chair Sanity									6	6	6
Other Revenue	3	14,857	35,783	12,383	482	482	482	482	943	1,051	876
Total Other Revenue	1	14,857	35,783	12,383	482	482	482	482	1,301	1,439	1,267
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	2	18,045	19,715	23,538	27,031	27,031	27,031	27,031	26,735	28,031	30,301
Pension and LIP Contributions		4,874	3,484	5,965	4,878	4,826	4,826	4,826	6,669	6,277	6,707
Medical Aid Contributions		719	1,382	1,132	1,942	1,942	1,942	1,942	2,713	2,587	2,880
Overseas		1,000	1,132	1,132	782	782	782	782	780	786	836
Performance Bonus		1,288	1,587	3,079	1,818	1,818	1,818	1,818	1,821	2,744	1,857
Motor Vehicle Allowance		53	70	84	78	78	78	78	217	209	203
Incumbency Allowance		53	70	84	78	78	78	78	217	209	203
Other benefits and allowances		1,215	1,215	1,215	1,215	1,215	1,215	1,215	616	661	713
Payments in lieu of leave											
Long service awards		241	3,300	765							
Post-employment benefit contributions	4	241	3,300	765							
Less: Employee costs capitalised to PPE	5	26,748	36,782	34,118	36,378	36,378	36,378	36,378	36,715	40,368	42,440
Total Employee related costs	1	26,748	36,782	34,118	36,378	36,378	36,378	36,378	36,715	40,368	42,440
Contributions (reimposed - capital)											
Less contributions by donors											
Total Contributions re-imposed - capital											
Total Contributions re-imposed - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment				30,862							
Lease intangible											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1			30,862							
Buildings											
Electricity Bulk Purchases		14,725	17,847	15,392	18,000	18,000	18,000	18,000	18,026	19,823	20,803
Water Bulk Purchases	1	14,725	17,847	17,242	20,000	20,000	20,000	20,000	18,500	21,417	22,446
Total bulk purchases	1	14,725	17,847	17,242	20,000	20,000	20,000	20,000	18,500	21,417	22,446
Travel and grants											
Cash transfers and grants											
Non-cash transfers and grants											
Total transfers and grants	1										
Contracted services											
Less services provided by contract											
Allocations to organs of state											
Electricity											
Water											
Sanitation											
Other											
Total contracted services											
Other Expenditure By Type											
Collection costs									4,701	4,751	4,814
Commission on sales									1,100	880	880
Contracted fees									2,500	2,835	2,777
Audit fees									8,302	83,647	13,766
General expenses									3,300	3,520	3,500
Water Purification									1,700	1,870	1,887
FFW									3,865	3,379	3,407
FFW									4,000	5,351	5,953
General expenditure											
General expenses		58,816	22,095	34,811	41,495	41,495	41,495	41,495	29,685	35,446	36,831
Total Other Expenditure	1	58,816	22,095	34,811	41,495	41,495	41,495	41,495	29,685	35,446	36,831
Total Other Expenditure											
By Expenditure Item											
Employee related costs	6										
Other related costs									7,903	5,530	6,562
Contracted Services											
Other Expenditure											
Total Revenue and Expenditure	6								7,903	5,530	6,562

check

(9)

**Footnotes:**

1. Must reconcile with 'Budgeted Financial Performance Revenue and Expenditure'

2. Must reconcile with 'Supporting detail to 'Budgeted Financial Performance'

3. Must other categories: income revenue or expenditure is not a material liability (for separate items) or (for separate items) is not > 10% of Total Expenditure

4. Expenditure to meet any 'unfunded obligations'

5. The sub-total must agree with the total on (5.22), but excluding transfers and by-pass payments

6. Include a note for each revenue item that is affected by 'revenue changes'

7. Special consideration may have to be given to including 'goodwill value' or 'total revenue' (inputs) where circumstances require this (include separately under relevant notes)



FS183 Tselopele - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - EXECUTIVE COUNCIL	Vote 2 - BUDGET AND TREASURY OFFICE	Vote 3 - COMMUNITY AND SOCIAL SERVICES	Vote 4 - PUBLIC SAFETY	Vote 5 - SPORT AND RECREATION	Vote 6 - WASTE MANAGEMENT	Vote 7 - WASTE WATER MANAGEMENT	Vote 8 - ROAD TRANSPORT	Vote 9 - WATER	Vote 10 - ELECTRICITY	Vote 11 - CORPORATE SERVICES	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
<b>Revenue By Source</b>																	
Property rates			3,485														3,485
Property rates - penalties & collection charges			600														600
Service charges - electricity revenue											23,325						23,325
Service charges - water revenue										4,780							4,780
Service charges - sanitation revenue								4,596									4,596
Service charges - refuse revenue							2,383										2,383
Service charges - other																	-
Rental of facilities and equipment									10			535					545
Interest earned - external investments			410														410
Interest earned - outstanding debtors																	-
Dividends received			100														100
Fines					100												100
Licences and permits																	-
Agency services			150														150
Other revenue			17	292			1	1	32	29	130	345					846
Transfers recognised - operational		3,078	5,729	2,476	1,515		8,376	12,665		13,761	17,949						65,449
Gains on disposal of PPE									200								200
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>3,078</b>	<b>10,491</b>	<b>2,758</b>	<b>1,615</b>	<b>-</b>	<b>10,760</b>	<b>17,161</b>	<b>242</b>	<b>18,570</b>	<b>41,405</b>	<b>880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,970</b>
<b>Expenditure By Type</b>																	
Employee related costs		4,896	5,582	7,413	1,374	-	4,826	2,868	5,491	1,638	629	2,903					37,639
Remuneration of councillors		4,883	-	-	-	-	-	-	-	-	-	-					4,883
Debt impairment		-	700	-	-	-	330	750	-	660	61	-					2,501
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-					-
Finance charges		-	7	-	-	-	-	2,107	-	-	-	-					2,113
Bulk purchases		-	-	-	-	-	-	-	-	1,500	18,020	-					19,520
Other materials		60	220	781	24	109	250	1,700	1,670	480	340	596					6,130
Contracted services		-	-	-	-	-	-	-	-	-	-	-					-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-					-
Other expenditure		3,894	10,210	1,249	216	8	843	1,132	770	5,311	3,199	2,213					29,044
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-					-
<b>Total Expenditure</b>		<b>13,742</b>	<b>16,718</b>	<b>9,443</b>	<b>1,615</b>	<b>117</b>	<b>6,247</b>	<b>8,578</b>	<b>7,831</b>	<b>9,588</b>	<b>22,249</b>	<b>5,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,840</b>
<b>Surplus/(Deficit)</b>		<b>(10,664)</b>	<b>(6,227)</b>	<b>(6,674)</b>	<b>-</b>	<b>(117)</b>	<b>4,513</b>	<b>8,583</b>	<b>(7,589)</b>	<b>8,982</b>	<b>19,155</b>	<b>(4,833)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,130</b>
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(10,664)</b>	<b>(6,227)</b>	<b>(6,674)</b>	<b>-</b>	<b>(117)</b>	<b>4,513</b>	<b>8,583</b>	<b>(7,589)</b>	<b>8,982</b>	<b>19,155</b>	<b>(4,833)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,130</b>

## References

1. Departmental columns to be based on municipal organisation structure





**FS183 Tswelopele - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

Pre-Reported Supporting Table One Supporting detail to Budgeted Financial Position											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days											
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		30,722	29,663	36,900	35,000	35,000	35,000	35,000	36,000	37,500	41,250
Less: Provision for debt impairment		(22,652)	(22,398)	(29,572)	(30,000)	(30,000)	(30,000)	(30,000)	(29,000)	(28,650)	(31,515)
Total Consumer debtors	2	8,070	7,265	6,428	5,000	5,000	5,000	5,000	7,000	8,850	9,735
Debt impairment provision											
Balance at the beginning of the year		29,447	22,652	22,398	29,572	29,572	29,572	29,572	30,000	29,000	28,650
Contributions to the provision		34	6,307	8,405	450	450	450	450	335	1,500	5,000
Bad debts written off		(6,829)	(6,561)	(1,231)	(22)	(22)	(22)	(22)	(1,335)	(1,850)	(2,135)
Balance at end of year		22,652	22,398	29,572	30,000	30,000	30,000	30,000	29,000	28,650	31,515
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	503,793	324,376	336,687	317,329	317,329	317,329	317,329	343,536	323,895	303,078
Leases recognised as PPE											
Less: Accumulated depreciation		(1,220)	22,820	19,752	21,733	21,733	21,733	21,733	22,000	22,500	23,000
Total Property, plant and equipment (PPE)	2	505,013	301,555	316,934	295,596	295,596	295,596	295,596	321,536	301,395	280,078
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		550	550	550	550	550	550	550	550	550	550
Total Current liabilities - Borrowing		550	550	550	550	550	550	550	550	550	550
Trade and other payables											
Trade and other creditors		23,950	26,345	22,500	15,000	15,000	15,000	15,000	12,500	13,500	11,500
Unspent conditional transfers											
VAT		-									
Total Trade and other payables	2	23,950	26,345	22,500	15,000	15,000	15,000	15,000	12,500	13,500	11,500
Non current liabilities - Borrowing											
Borrowing	4	13,554	13,409	12,409	11,859	11,859	11,859	11,859	11,309	10,759	10,209
Finance leases (including PPP asset element)		1,792	1,383	1,283	1,133	1,133	1,133	1,133	983	833	683
Total Non current liabilities - Borrowing		15,346	14,792	13,692	12,992	12,992	12,992	12,992	12,292	11,592	10,892
Provisions - non-current											
Retirement benefits		909	1,497	909	909	909	909	909	909	909	909
List other major provision items											
Refuse landfill site rehabilitation		356	392	431	431	431	431	431	474	521	573
Other											
Total Provisions - non-current		1,265	1,889	1,339	1,339	1,339	1,339	1,339	1,382	1,430	1,482
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		496,484	244,073	356,685	310,280	310,280	310,280	310,280	335,046	326,099	310,801
GRAP adjustments											
Restated balance		496,484	244,073	356,685	310,280	310,280	310,280	310,280	335,046	326,099	310,801
Surplus/(Deficit)		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	499,154	291,801	329,895	307,581	307,581	307,581	307,581	339,076	321,755	305,419
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	499,154	291,801	329,895	307,581	307,581	307,581	307,581	339,076	321,755	305,419

**Total capital expenditure includes expenditure on nationally significant priorities:**

[illegible]



**FS183 Tswelopele - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

[illegible]

## References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)



**FS183 Tswelopele - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**[illegible]

## References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)



**FS183 Tswelopele - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
		A										
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities				3								
Total Capital Expenditure				1	-	-	-	-	-	-	-	-

**References**

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36





**FS183 Tswelopele - Supporting Table SA7 Measureable performance objectives**

[illegible]

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

### FS183 Tswelopele - Entities measureable performance objectives

[illegible]



Entity 2 - (name of entity)								
Insert measure/s description								
Entity 3 - (name of entity)								
Insert measure/s description								
And so on for the rest of the Entities								

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s



**FS183 Tswelopele - Supporting Table SA8 Performance indicators and benchmarks**

		2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.6%	2.4%	1.9%	2.2%	2.2%	2.2%	2.2%	2.1%	1.9%	1.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.0%	3.1%	5.3%	6.6%	6.6%	6.6%	6.6%	5.1%	4.7%	4.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0.9	0.7	1.1	1.1	1.1	1.1	1.1	1.5	1.6	2.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	0.7	1.1	1.1	1.1	1.1	1.1	1.5	1.6	2.0
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.3	0.7	0.5	0.5	0.5	0.5	0.7	0.7	0.9
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		238.6%	148.0%	231.7%	100.6%	100.6%	100.6%	100.6%	94.4%	95.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			238.6%	148.0%	231.7%	100.6%	100.6%	100.6%	100.6%	94.4%	95.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.4%	8.7%	10.9%	8.8%	8.8%	8.8%	8.8%	9.8%	11.6%	12.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		263.1%	325.7%	2411.6%	200.0%	200.0%	200.0%	200.0%	145.4%	-1567.5%	-68.3%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	24.9%	23.3%	34.6%	34.7%	34.7%	34.7%	34.7%	36.2%	36.9%	38.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24.7%	23.3%	30.1%	33.5%	33.5%	33.5%		33.8%	39.9%	41.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		5.2%	6.0%	5.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	1.6%	1.6%	33.7%	2.2%	2.2%	2.2%	2.2%	2.0%	1.9%	1.9%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	67.5	54.0	54.0	54.0	41.0	47.7	51.5	55.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	45.1%	38.0%	34.3%	27.1%	27.1%	27.1%	27.1%	26.7%	29.8%	30.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.6	1.4	0.2	1.1	1.1	1.1	1.1	1.3	(0.1)	(2.2)

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality



**FS183 Tswelopele - Supporting Table SA9 Social, economic and demographic statistics and assumptions**

[illegible]

### Detail on the provision of municipal services for A10

[illegible]





**FS183 Tswelopele Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	9,104	8,089	933	7,500	7,500	7,500	7,500	8,600	(861)	(16,834)
Cash + investments at the yr end less applications - R'000	18(1)b	2	14,568	(1,254)	17,814	2,041	2,041	2,041	2,041	6,222	8,278	12,645
Cash year end/monthly employee/supplier payments	18(1)b	3	1.6	1.4	0.2	1.1	1.1	1.1	1.1	1.3	(0.1)	(2.2)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.9%	(3.5%)	3.4%	(6.9%)	(6.0%)	(6.0%)	10.6%	2.4%	2.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	238.6%	148.0%	231.7%	100.6%	100.6%	100.6%	100.6%	94.4%	95.3%	96.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	24.2%	8.0%	7.3%	7.3%	7.3%	7.3%	6.4%	5.9%	5.4%
Capital payments % of capital expenditure	18(1);19	8	3.2%	62.6%	154.5%	99.8%	99.8%	99.8%	99.8%	99.9%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(5.7%)	(6.9%)	(13.6%)	0.0%	0.0%	0.0%	13.2%	21.0%	10.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%	1.7%	2.2%	2.4%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	13.2%	15.0%	15.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection



**FS183 Tswelopele - Supporting Table SA11 Property rates summary**

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Valuation:</b>	1									
Date of valuation:		01-07-09	01-07-09	01-07-09	01-07-09					
Financial year valuation used		2009	2009	2009	2009			2013		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)										
No. of properties	5	12,310	12,310	12,310	12,310	12,310	12,310	12,310	12,310	12,310
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation		4	4	4	4	4	4	4	4	4
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)		117	117	117	117	117	117			
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)		26	26	26	26	26	26			
<b>Total valuation reductions:</b>		26	26	26	26	26	26	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5	182	182	182	182	182	182			
Total value of improvements (Rm)	5									
Total market value (Rm)	5	182	182	182	182	182	182			
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes					
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes					
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes					
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6	3,954	3,954	3,954	3,954	3,954	3,954			
Rate revenue expected to collect (R'000)	6	3,207	3,207	3,207	3,207	3,207	3,207			
Expected cash collection rate (%)		81.0%	81.0%	81.0%	81.0%	81.0%	81.0%			
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-

**References**

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer



FS183 Tswelopele - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Current Year 2012/13</b>																	
<b>Valuation:</b>																	
No. of properties		4,209	6	239	2,134	49	5,191	6	453	-	-	-	-	-	-	-	-
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)																	
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)	4																
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, discounts, discs (R'000)</b>																	
<b>References</b>																	

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include areas collections
5. In favour of the rate payer
6. Provide relevant information for historical comparisons.



FS183 Tswelopele - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Budget Year 2013/14</b>																	
<b>Valuation:</b>																	
No. of properties		4 209	6	239	2 134	49	5 191	6	453								4
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.
Base of valuation (select)																	
Phasing in properties s21 (number)																	
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Fiat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)	4																
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase in reductions/discounts (R'000)																	
<b>Total rebates,exemptions, reductions, discs (R'000)</b>																	
<b>References</b>																	

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is free value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.





FS183 Tswelopele - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Property rates (rate in the Rand)</b>	1								
Residential properties		Charged on Market Value	0.00046	0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
Residential properties - vacant land		Charged on Market Value	0.00046	0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
Formal/informal settlements		Charged on Market Value	0.00046	0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
Small holdings		Charged on Market Value	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115
Farm properties - used		Charged on Market Value	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115
Farm properties - not used		Charged on Market Value	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115
Industrial properties		Charged on Market Value	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060
Business and commercial properties		Charged on Market Value	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060
Communal land - residential		Charged on Market Value	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115
Communal land - small holdings		Charged on Market Value	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115
Communal land - farm property		Charged on Market Value	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115
Communal land - business and commercial		Charged on Market Value	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115
Communal land - other		Charged on Market Value	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115
State-owned properties		Charged on Market Value	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115	0.00115
Municipal properties		Charged on Market Value	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060
Public service infrastructure		Charged on Market Value	0.0120	0.0120	0.0120	0.0120	0.0120	0.0120	0.0120
Privately owned towns serviced by the owner		Charged on Market Value	0.0120	0.0120	0.0120	0.0120	0.0120	0.0120	0.0120
State trust land		Charged on Market Value	0.0120	0.0120	0.0120	0.0120	0.0120	0.0120	0.0120
Restitution and redistribution properties		Charged on Market Value	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Protected areas		Charged on Market Value	N/a	N/a	N/a	N/a	N/a	N/a	N/a
National monuments properties		Charged on Market Value	N/a	N/a	N/a	N/a	N/a	N/a	N/a
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<b>Other rebates or exemptions</b>									
<b>Water tariffs</b>	2								
<b>Domestic</b>									
Basic charge/fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)			3.5KL	21.4	3.5KL	3.5KL	3.5KL	3.5KL	3.5KL
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		(fill in thresholds)							
Water usage - Block 2 (c/k)		(fill in thresholds)							
Water usage - Block 3 (c/k)		(fill in thresholds)							
Water usage - Block 4 (c/k)		(fill in thresholds)							
<b>Other</b>									
<b>Waste water tariffs</b>	2								
<b>Domestic</b>									
Basic charge/fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							



Volumetric charge - Block 2 (cikt)  
Volumetric charge - Block 3 (cikt)

(fill in structure)  
(fill in structure)

(fill in structure)  
(fill in structure)

(fill in structure)  
(fill in structure)

(fill in structure)  
(fill in structure)







**FS183 Tswelopele - Supporting Table SA13b Service Tariffs by category - explanatory**

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Exemptions, reductions and rebates (Rands)</b> <i>[Insert lines as applicable]</i>									
<b>Water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<b>Waste water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<b>Electricity tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							





**FS183 Tswelopele - Supporting Table SA14 Household bills**

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total large household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>			-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>			-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
<b>Rates and services charges:</b>											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>			-	-	-	-	-	-	-	-	-

**References**

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)



FS183 Tswelopele - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
<b>Parent municipality</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		212	212	212	212	212	212	212	212	212
Repurchase Agreements - Banks										
Municipal Bonds										
<b>Municipality sub-total</b>	1	212	212	212	212	212	212	212	212	212
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		212	212	212	212	212	212	212	212	212

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)



FS183 Tswelopele - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity		Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID		1	Yrs/Months								Rand thousand	
Parent Municipality												
Serwes Shares			N/a	Shares						N/a	212	
Municipality sub-total											212	-
Entities												
Entities sub-total											-	-
TOTAL INVESTMENTS AND INTEREST		1									212	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order



**FS183 Tswelopele - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		15,184	14,432	13,952	13,402	13,402	13,402	12,852	12,302	11,752
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	15,184	14,432	13,952	13,402	13,402	13,402	12,852	12,302	11,752
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	15,184	14,432	13,952	13,402	13,402	13,402	12,852	12,302	11,752

<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

**References**

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)





**FS183 Tswelopele - Supporting Table SA18 Transfers and grant receipts**

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		39,825	50,772	58,156	65,358	65,358	65,358	65,449	64,696	65,051
Local Government Equitable Share		38,340	48,822	55,330	62,058	62,058	62,058	61,909	61,962	62,134
EPWP incentive				536	1,000	1,000	1,000	1,000	-	-
Finance Management		750	1,200	1,450	1,500	1,500	1,500	1,650	1,800	1,950
Municipal Systems Improvement		735	750	840	800	800	800	890	934	967
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
<b>District Municipality:</b> [insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b> [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	39,825	50,772	58,156	65,358	65,358	65,358	65,449	64,696	65,051
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
Municipal Infrastructure Grant (MiG)		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
<b>District Municipality:</b> [insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b> [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		58,474	71,571	83,171	95,702	95,702	95,702	94,258	88,399	81,519

**References**

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)



FS183 Tswelopele - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>										
<b>EXPENDITURE:</b>	<b>1</b>									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		39,825	50,772	58,156	65,358	65,358	65,358	65,449	64,696	65,051
Local Government Equitable Share		38,340	48,822	55,330	62,058	62,058	62,058	61,909	61,962	62,134
EPWP Incentive		-	-	536	1,000	1,000	1,000	1,000	-	-
Finance Management		750	1,200	1,450	1,500	1,500	1,500	1,650	1,800	1,950
Municipal Systems Improvement		735	750	840	800	800	800	890	934	967
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		39,825	50,772	58,156	65,358	65,358	65,358	65,449	64,696	65,051
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
Municipal Infrastructure Grant (MIG)		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		58,474	71,571	83,171	95,702	95,702	95,702	94,258	88,399	81,519

**References**

1. Expenditure must be separately listed for each transfer or grant received or recognised



FS183 Tswelopele - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

**References**

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant



FS183 Tswelopele - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Cash Transfers to other municipalities</b> <i>Insert description</i>	1										
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2										
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b> <i>Insert description</i>	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b> <i>Insert description</i>	4										
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b> <i>Insert description</i>	5										
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other municipalities</b> <i>Insert description</i>	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2										
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b> <i>Insert description</i>	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b> <i>Insert description</i>	4										
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b> <i>Insert description</i>	5										
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'





FS183 Tswelopele - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2,450	2,967	2,104	3,290	3,290	3,280	3,014	3,866	4,253
Pension and UIF Contributions		274	287	316	518	518	518	512	564	620
Medical Aid Contributions		591	484	632	652	652	652	615	676	744
Motor Vehicle Allowance				802	845	845	845			
Cellphone Allowance				163	174	174	174	217	239	263
Housing Allowances										
Other benefits and allowances				800	73	73	73	34	38	42
Sub Total - Councillors		3,315	3,738	4,817	5,552	5,552	5,552	4,393	5,382	5,921
% increase	4		12.8%	28.9%	15.3%	-	-	(20.9%)	22.5%	10.0%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages								2,727	2,904	3,093
Pension and UIF Contributions								721	768	818
Medical Aid Contributions								54	57	61
Overtime										
Performance Bonus										
Motor Vehicle Allowance								584	622	662
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality								4,085	4,351	4,634
% increase	4								6.5%	6.5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		13,815	17,445	16,878	21,910	21,910	21,910	19,911	24,101	25,653
Pension and UIF Contributions		2,599	3,114	3,265	3,939	3,939	3,939	3,764	4,752	5,022
Medical Aid Contributions		2,861	2,810	1,766	2,384	2,384	2,384	1,741	2,142	2,779
Overtime		1,030	1,392	1,083	457	457	457	560	596	623
Performance Bonus										
Motor Vehicle Allowance		667	733	825	846	846	846	1,053	1,744	1,857
Cellphone Allowance										
Housing Allowances		53	20	24	75	75	75	26	28	31
Other benefits and allowances		2,021	1,564	909	6	6	6	584	623	656
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff		23,146	27,078	24,825	29,617	29,617	29,617	27,639	33,966	36,630
% increase	4		17.0%	(8.3%)	19.2%	-	-	(6.7%)	23.0%	7.8%
<b>Total Parent Municipality</b>		<b>26,461</b>	<b>30,815</b>	<b>29,642</b>	<b>35,169</b>	<b>35,169</b>	<b>35,169</b>	<b>36,117</b>	<b>43,720</b>	<b>47,184</b>
			16.5%	(3.8%)	18.6%	-	-	2.7%	21.0%	7.9%
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities										
% increase	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities										
% increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities										
% increase	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>26,461</b>	<b>30,815</b>	<b>29,642</b>	<b>35,169</b>	<b>35,169</b>	<b>35,169</b>	<b>36,117</b>	<b>43,720</b>	<b>47,184</b>
% increase	4		16.5%	(3.8%)	18.6%	-	-	2.7%	21.0%	7.9%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>23,146</b>	<b>27,078</b>	<b>24,825</b>	<b>29,617</b>	<b>29,617</b>	<b>29,617</b>	<b>31,724</b>	<b>38,337</b>	<b>41,264</b>

**References:**

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s51 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

**Column Definitions:**

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection



**FS183 Tswelopele - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		463,111	100,150	21,462			584,722
Chief Whip			226,662	64,133	13,450			304,244
Executive Mayor			582,761	121,198	21,462			725,421
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors			2,141,946	471,120	160,706.82			2,773,773
<b>Total Councillors</b>	8	-	<b>3,414,480</b>	<b>756,600</b>	<b>217,080</b>			<b>4,388,160</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			580,516	154,232	90,183			824,931
Chief Finance Officer			582,120	119,880	91,972			793,972
Corporate Service Manager			582,120	119,880	91,972			793,972
Community Service Manager			582,120	119,880	91,972			793,972
Technical Services Manager			582,120	119,880	91,972			793,972
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8,10	-	<b>2,908,996</b>	<b>633,752</b>	<b>458,070</b>	<b>-</b>		<b>4,000,818</b>
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total for municipal entities</b>	8,10	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	<b>6,323,476</b>	<b>1,390,352</b>	<b>675,150</b>	<b>-</b>		<b>8,388,978</b>

## References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June



**FS183 Tswelopele - Supporting Table SA24 Summary of personnel numbers**

Summary of Personnel Numbers	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		15		15	15		15	15		15
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	11	6	5	11	6	5	11	6	5
Other Managers	7									
Professionals		1	1	-	1	1	-	1	1	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		1	1		1	1		1	1	
Technicians		190	185	5	190	185	5	190	185	5
Finance										
Spatial/town planning										
Information Technology										
Roads		63	63		63	63		63	63	
Electricity		8	8		8	8		8	8	
Water		20	20		20	20		20	20	
Sanitation		44	39	5	44	39	5	44	39	5
Refuse		55	55	-	55	55	-	55	55	-
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9	217	192	25	217	192	25	217	192	25
% increase					-	-	-	-	-	-
<b>Total municipal employees headcount</b>	6, 10									
Finance personnel headcount	8, 10	22	21	1	22	21	1	22	21	1
Human Resources personnel headcount	8, 10	6	6		6	6		6	6	

**References**

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number in persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions



FS183 Tswelopele - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue By Source</b>																
Property rates														3,485	3,485	3,485
Property rates - penalties & collection charges														600	600	600
Service charges - electricity revenue														23,325	25,658	28,224
Service charges - water revenue														4,780	5,039	5,311
Service charges - sanitation revenue														4,596	5,056	5,561
Service charges - refuse revenue														2,383	2,621	2,883
Service charges - other														-	-	-
Rental of facilities and equipment														90	99	100
Interest earned - external investments														410	460	511
Interest earned - outstanding debtors														-	-	-
Dividends received														100	100	100
Fines														100	110	111
Licences and permits														-	-	-
Agency services														150	150	165
Transfers recognised - operational														65,449	64,696	65,235
Other revenue														1,301	1,430	1,257
Gains on disposal of PPE														200	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>														<b>106,970</b>	<b>109,503</b>	<b>113,544</b>
<b>Expenditure By Type</b>																
Employee related costs														38,715	40,368	43,440
Remuneration of councillors														4,893	5,382	5,921
Debt impairment														2,501	2,501	2,501
Depreciation & asset impairment														-	-	-
Finance charges														2,113	2,113	2,113
Bulk purchases														19,520	21,473	21,668
Other materials														5,530	6,563	6,652
Contracted services														-	-	-
Transfers and grants														-	-	-
Other expenditure														-	-	-
Loss on disposal of PPE														29,668	35,448	36,631
<b>Total Expenditure</b>														<b>102,940</b>	<b>113,848</b>	<b>118,926</b>
<b>Surplus/(Deficit)</b>														<b>4,030</b>	<b>(4,345)</b>	<b>(5,382)</b>
Transfers recognised - capital														-	-	-
Contributions recognised - capital														-	-	-
Contributed assets														-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>														<b>4,030</b>	<b>(4,345)</b>	<b>(5,382)</b>
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
<b>Surplus/(Deficit)</b>														<b>4,030</b>	<b>(4,345)</b>	<b>(5,382)</b>
1														<b>4,030</b>	<b>(4,345)</b>	<b>(5,382)</b>

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance





**FS183 Tswelopele - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE COUNCIL													3,078	3,078	2,617	2,716
Vote 2 - BUDGET AND TREASURY OFFICE													6,401	6,401	6,460	6,482
Vote 3 - COMMUNITY AND SOCIAL SERVICES													2,768	2,768	2,821	2,963
Vote 4 - PUBLIC SAFETY													1,615	1,615	1,728	1,825
Vote 5 - SPORT AND RECREATION													-	-	-	-
Vote 6 - WASTE MANAGEMENT													10,760	10,760	10,931	11,203
Vote 7 - WASTE WATER MANAGEMENT													17,161	17,161	17,518	18,039
Vote 8 - ROAD TRANSPORT													242	242	46	46
Vote 9 - WATER													18,570	18,570	18,719	19,008
Vote 10 - ELECTRICITY													41,405	41,405	43,604	46,193
Vote 11 - CORPORATE SERVICES													4,971	4,971	5,059	5,067
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
<b>Total Revenue by Vote</b>		-	-	-	-	-	-	-	-	-	-	-	106,970	106,970	109,503	113,544
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - EXECUTIVE COUNCIL													13,742	13,742	16,144	17,331
Vote 2 - BUDGET AND TREASURY OFFICE													16,018	16,018	16,905	17,834
Vote 3 - COMMUNITY AND SOCIAL SERVICES													9,443	9,443	9,980	10,499
Vote 4 - PUBLIC SAFETY													1,615	1,615	1,728	1,825
Vote 5 - SPORT AND RECREATION													117	117	128	129
Vote 6 - WASTE MANAGEMENT													6,247	6,247	6,666	7,006
Vote 7 - WASTE WATER MANAGEMENT													8,578	8,578	9,020	9,287
Vote 8 - ROAD TRANSPORT													7,831	7,831	8,415	8,815
Vote 9 - WATER													9,588	9,588	10,423	10,608
Vote 10 - ELECTRICITY													22,249	22,249	24,446	24,705
Vote 11 - CORPORATE SERVICES													6,413	6,413	6,893	7,135
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
<b>Total Expenditure by Vote</b>		-	-	-	-	-	-	-	-	-	-	-	101,840	101,840	110,747	115,175
<b>Surplus/(Deficit) before assoc.</b>													5,130	5,130	(1,245)	(1,631)
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-	-	-	5,130	5,130	(1,245)	(1,631)

**References**

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance



FS183 Tswelepele - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Revenue - Standard</b>																
<b>Governance and administration</b>																
Executive and council														14,449	14,135	14,265
Budget and treasury office														3,078	2,617	2,716
Corporate services														10,491	10,550	10,572
<b>Community and public safety</b>														880	968	977
Community and social services														4,383	4,549	4,788
Sport and recreation														2,768	2,821	2,963
Public safety																
Housing														1,615	1,728	1,825
Health																
<b>Economic and environmental services</b>														242	46	46
Planning and development																
Road transport														242	46	46
Environmental protection																
<b>Trading services</b>																
Electricity														87,896	90,773	94,444
Water														41,405	43,604	46,193
Waste water management														18,570	18,719	19,008
Waste management														17,161	17,518	18,039
Other														10,760	10,931	11,203
<b>Total Revenue - Standard</b>														106,970	109,503	113,544
<b>Expenditure - Standard</b>																
<b>Governance and administration</b>																
Executive and council														36,172	39,942	42,300
Budget and treasury office														13,742	16,144	17,331
Corporate services														16,718	17,605	18,534
<b>Community and public safety</b>														5,713	6,193	6,435
Community and social services														11,174	11,835	12,454
Sport and recreation														9,443	9,980	10,499
Public safety														117	128	129
Housing														1,615	1,728	1,825
Health																
<b>Economic and environmental services</b>														7,831	8,415	8,815
Planning and development																
Road transport														7,831	8,415	8,815
Environmental protection																
<b>Trading services</b>														46,663	50,555	51,606
Electricity														22,249	24,446	24,705
Water														9,588	10,423	10,608
Waste water management														8,578	9,020	9,287
Waste management														6,247	6,666	7,006
Other																
<b>Total Expenditure - Standard</b>														101,840	110,747	115,175
<b>Surplus/(Deficit) before assoc.</b>														5,130	(1,245)	(1,631)
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>														5,130	(1,245)	(1,631)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance



FS183 Tswelepele - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description		Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
1	<b>Multi-year expenditure to be appropriated</b>																
	Vote 1 - EXECUTIVE COUNCIL														40	-	-
	Vote 2 - BUDGET AND TREASURY OFFICE														-	-	-
	Vote 3 - COMMUNITY AND SOCIAL SERVICES														243	-	-
	Vote 4 - PUBLIC SAFETY														250	-	-
	Vote 5 - SPORT AND RECREATION														5,059	3,555	2,470
	Vote 6 - WASTE MANAGEMENT														460	-	-
	Vote 7 - WASTE WATER MANAGEMENT														25,560	20,148	13,998
	Vote 8 - ROAD TRANSPORT														3,068	-	-
	Vote 9 - WATER														-	-	-
	Vote 10 - ELECTRICITY														1,750	-	-
	Vote 11 - CORPORATE SERVICES														-	-	-
	Vote 12 - [NAME OF VOTE 12]														-	-	-
	Vote 13 - [NAME OF VOTE 13]														-	-	-
	Vote 14 - [NAME OF VOTE 14]														-	-	-
	Vote 15 - [NAME OF VOTE 15]														-	-	-
	<b>Capital multi-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	36,430	23,703	16,468
2	<b>Single-year expenditure to be appropriated</b>																
	Vote 1 - EXECUTIVE COUNCIL														-	-	-
	Vote 2 - BUDGET AND TREASURY OFFICE														-	-	-
	Vote 3 - COMMUNITY AND SOCIAL SERVICES														-	-	-
	Vote 4 - PUBLIC SAFETY														-	-	-
	Vote 5 - SPORT AND RECREATION														-	-	-
	Vote 6 - WASTE MANAGEMENT														-	-	-
	Vote 7 - WASTE WATER MANAGEMENT														-	-	-
	Vote 8 - ROAD TRANSPORT														-	-	-
	Vote 9 - WATER														-	-	-
	Vote 10 - ELECTRICITY														-	-	-
	Vote 11 - CORPORATE SERVICES														-	-	-
	Vote 12 - [NAME OF VOTE 12]														-	-	-
	Vote 13 - [NAME OF VOTE 13]														-	-	-
	Vote 14 - [NAME OF VOTE 14]														-	-	-
	Vote 15 - [NAME OF VOTE 15]														-	-	-
	<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Capital Expenditure</b>		-	-	-	-	-	-	-	-	-	-	-	-	36,430	23,703	16,468

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure



**FS183 Tswelopele - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)**

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	<b>Capital Expenditure - Standard</b>	1															
	<b>Governance and administration</b>																
	Executive and council														40		
	Budget and treasury office														40		
	Corporate services																
	<b>Community and public safety</b>																
	Community and social services														743		
	Sport and recreation														243		
	Public safety														250		
	Housing														250		
	Health																
	<b>Economic and environmental services</b>														3,068		
	Planning and development																
	Road transport														3,068		
	Environmental protection																
	<b>Trading services</b>																
	Electricity														3,770		
	Water														1,750		
	Waste water management																
	Waste management														1,560		
	<b>Other</b>														460		
	<b>Total Capital Expenditure - Standard</b>	2													7,621		

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure





[illegible]



**FS183 Tswelopele - NOT REQUIRED - municipality does not have entities**

[illegible]



FS183 Tswelopele - Supporting Table SA32 List of external mechanisms

External mechanism  Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

References

1. Total agreement period from commencement until end
2. Annual value



FS183 Tswelopele - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
				Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16								
R thousand	1,3	Total	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:	2													
Revenue Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication	2													
Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication	2													
Capital Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication	2													
Total Parent Expenditure Implication														
Entities:														
Revenue Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication	2													
Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication	2													
Capital Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication	2													
Total Entity Expenditure Implication														

References

1. Total Implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33)





FS183 Tswelopele - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

**References**

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class



**FS183 Tswelopele - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class**

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure											
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges			-	-	-	-	-	-	-	-	-
Storm water			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			-	-	-	-	-	-	-	-	-
Street Lighting			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-
Transportation			-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	4,809	3,555	2,470
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	4,809	3,555	2,470
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-
General vehicles			-	-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1		-	-	-	-	-	-	4,809	3,555	2,470
Specialised vehicles			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-



Fire										
Conservancy										
Ambulances										
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-44,698,000	-22,389,000	-26,218,000	-35,571,000	-35,571,000	-35,571,000	-31,620,783	-20,147,550	-13,997,800
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**FS183 Tswelopele - Supporting Table SA34c Repairs and maintenance expenditure by asset class**

[illegible]





Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>R thousand</b>	<b>1</b>									
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	-	-	-	-	-	-	5,530	6,563	6,652

<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.7%	2.2%	2.4%
<b>R&amp;M as % Operating Expenditure</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.4%	5.8%	5.6%

#### References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

0



**FS183 Tswelopele - Supporting Table SA34d Depreciation by asset class**

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<b>Depreciation by Asset Class/Sub-class</b>											
<b>Infrastructure</b>											
Infrastructure - Road transport											
Roads, Pavements & Bridges											
Storm water											
Infrastructure - Electricity											
Generation											
Transmission & Reticulation											
Street Lighting											
Infrastructure - Water											
Dams & Reservoirs											
Water purification											
Reticulation											
Infrastructure - Sanitation											
Reticulation											
Sewerage purification											
Infrastructure - Other											
Waste Management											
Transportation											
Gas											
Other											
<b>Community</b>											
Parks & gardens											
Sportsfields & stadia											
Swimming pools											
Community halls											
Libraries											
Recreational facilities											
Fire, safety & emergency											
Security and policing											
Buses											
Clinics											
Museums & Art Galleries											
Cemeteries											
Social rental housing											
Other											
<b>Heritage assets</b>											
Buildings											
Other											
<b>Investment properties</b>											
Housing development											
Other											
<b>Other assets</b>											
General vehicles											
Specialised vehicles											
Plant & equipment											
Computers - hardware/equipment											
Furniture and other office equipment											
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings											
Other Land											
Surplus Assets - (Investment or Inventory)											
Other											
<b>Agricultural assets</b>											
List sub-class:											
<b>Biological assets</b>											
List sub-class:											
<b>Intangibles</b>											
Computers - software & programming											
Other (list sub-class)											
<b>Total Depreciation</b>											
<b>Specialised vehicles</b>											
Refuse											
Fire											
Conservancy											
Ambulances											



**FS183 Tswelopele - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	<b>1</b>							
Vote 1 - EXECUTIVE COUNCIL		40	-	-				
Vote 2 - BUDGET AND TREASURY OFFICE		-	-	-				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		243	-	-				
Vote 4 - PUBLIC SAFETY		250	-	-				
Vote 5 - SPORT AND RECREATION		5,059	3,555	2,470				
Vote 6 - WASTE MANAGEMENT		460	-	-				
Vote 7 - WASTE WATER MANAGEMENT		25,560	20,148	13,998				
Vote 8 - ROAD TRANSPORT		3,068	-	-				
Vote 9 - WATER		-	-	-				
Vote 10 - ELECTRICITY		1,750	-	-				
Vote 11 - CORPORATE SERVICES		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>36,430</b>	<b>23,703</b>	<b>16,468</b>	-	-	-	-
<b>Future operational costs by vote</b>	<b>2</b>							
Vote 1 - EXECUTIVE COUNCIL								
Vote 2 - BUDGET AND TREASURY OFFICE								
Vote 3 - COMMUNITY AND SOCIAL SERVICES								
Vote 4 - PUBLIC SAFETY								
Vote 5 - SPORT AND RECREATION								
Vote 6 - WASTE MANAGEMENT								
Vote 7 - WASTE WATER MANAGEMENT								
Vote 8 - ROAD TRANSPORT								
Vote 9 - WATER								
Vote 10 - ELECTRICITY								
Vote 11 - CORPORATE SERVICES								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	<b>3</b>							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>36,430</b>	<b>23,703</b>	<b>16,468</b>	-	-	-	-

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)



FS183 Tswelopele - Supporting Table SA38 Detailed capital budget

Municipal Voost/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project Information	
										Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
R thousand	4			2	6	3	3	5								
Parent municipality:																
List all capital projects grouped by Municipal Voie																
Administration		Equipment			Yes	Other Assets	Plant & equipment					71				
Sewerage		Construction of Sewerage Network			Yes	Infrastructure - Sanitation	Transmission & Refurbishment					23,400	19,548	13,398		New
Sports Grounds		Construction of Sports Grounds			Yes	Community	Sportsfields & ovals					4,809	3,555	2,470		Renewal
PMU		Furniture and Fittings			Yes	Community	Furniture and other office equipment					600	600	600		New
Sports Grounds		Equipment			Yes	Community	Plant & equipment					250	-	-		New
Public Works		Vehicles			Yes	Other Assets	Plant & equipment					3,098				New
Traffic		Vehicles			Yes	Other Assets	Plant & equipment					250				New
Community Services		Equipment			Yes	Other Assets	Plant & equipment					-				New
Electricity		Network			Yes	Infrastructure - Electricity	Transmission & Refurbishment					1,750				New
Electricity		Vehicles			Yes	Other Assets	General vehicles					-				New
Water		Network			Yes	Infrastructure - Water	Transmission & Refurbishment					-				New
Water		Vehicles			Yes	Other Assets	General vehicles					-				New
Sewerage		Network			Yes	Other Assets	General vehicles					1,560				New
Sewerage		Equipment			Yes	Other Assets	Furniture and other office equipment					-				New
Refuse		Equipment			Yes	Other Assets	Plant & equipment					460				New
Cemeteries		Equipment			Yes	Other Assets	Plant & equipment					212				New
Parent Capital expenditure												39,430	23,703	16,468		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure																
Total Capital expenditure												39,430	23,703	16,468		

**References**

1. Must reconcile with Budgeted Capital Expenditure
2. As per Table SA6
3. As per Table SA34
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote





FS183 Tswelopele - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GFS co-ordinates 4	Previous target year to complete Year	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand Parent municipality: List all capital projects grouped by Municipal Vote	1,2			Examples	Examples								
Entities: List all capital projects grouped by Municipal Entity													
Entity Name Project name													

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTRF
2. Refer MFMA s30
3. As per Table SA34



# **QUALITY CERIFICATE**

## **TSWELOPELE LOCAL MUNICIPALITY**

I **KJ Motlhale**, municipal manager of **TSWELOPELE LOCAL MUNICIPALITY (FS 183)**, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act, and that the annual budget and supporting documents are consistent with the integrated development plan of the municipality.

Print name: **KJ Motlhale**

**Municipal Manager of Tswelopele Local Municipality (FS 183)**

Signature: \_\_\_\_\_



